

SEC. 7. This act shall be in force from and after its publication according to law. Take effect.

This Act having remained with the Governor three days (Sunday excepted) the General Assembly being in session, has become a law this twenty-second day of March A. D. 1856.

ELIJAH SELLS,
Secretary of State.

CHAPTER 90.

AN ACT to legalize the assessment of taxes made in the several counties of this State in the year 1855, 1856 and 1857.

ASSESSMENT OF TAXES.

WHEREAS, The County Assessor of several counties in this State failed to complete their assessment of property in their respective counties, and return their "Assessment Book" to the office of the County Judge of such counties by the first day of July, A. D., 1857, as they were required to do by the provisions of an act entitled an act in relation to the assessment of property, approved January 28th, 1857, and Returns not made in time.

WHEREAS, The said Assessors in many instances appointed Deputies to aid them in making said assessments; and Deputies appointed.

WHEREAS, In consequence of the said "Assessment Book" not being returned by the time required by law, and the County Judges having failed to hold a session for the correction of errors at the time fixed by law, the Board of equalization failed to meet at the time appointed by law, and equalize the assessments; and Board of equalization did not meet.

WHEREAS, The County Judge has in certain instances failed to place his warrant upon the tax book and order the Treasurer to collect the taxes so levied; and Judge did not place warrant upon tax book.

WHEREAS, Portions of certain counties were unequally assessed by the Assessor or Deputy of said county, and the Board or equalization having failed to equal- Unequal assessments.

ize the same at their session, and the County Judge subsequently ordered such as was assessed too low to be raised; and

Errors and illegalities.

WHEREAS, Other errors and illegalities are said to exist in relation to the assessment and collection of taxes for the year 1857, which cannot be herein pointed out and referred to; therefore,

Taxes of 1857 legalized.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the taxes levied for the year 1857, in the several counties in this State shall not by reason of the several officers failing to do the acts herein recited at the time required by law, be held void, nor shall the same be held void by reason of any failure of said officers in and about the assessment, equalization, collection, or other matter connected therewith, but the taxes assessed during the year 1857 shall in all instances be held legal and binding, and the proper officers are authorized to collect the same as though no informalities ever existed.

The Co. Cl'k not liable for non-return of abstracts.

SEC. 2. That in all cases wherein the assessment books were not returned by the Assessor in season for the abstract required by section fifteen of said act, if transmitted to reach the Auditor of State in time for action to be had thereon, and in all cases wherein said Clerk used the due diligence in transmitting the said abstract after receiving the assessment books, the said Clerk shall not be liable under the provisions of section eighteen of said act so far as the same relates to the transmission of said abstract.

Co. Judge may order assessment for 1857.

SEC. 3. The County Judge of every county in this State wherein no assessment was made for the year 1857, is hereby authorized to appoint an Assessor, who shall assess the property taxable for said year, in every respect, as the same should have been made, and the taxes shall be collected thereon in all respects as now prescribed by law.

Take effect.

SEC. 4. This act shall take effect from and after its publication in the Iowa Weekly Citizen and Iowa State Journal.

Approved March 20th, 1858.

I hereby certify that the foregoing Act was published in the Iowa Weekly Citizen March 31st, 1858, and in the Iowa State Journal March 27th, 1858.

ELIJAH SELLS,
Secretary of State.